

Robert J. Higgins, Esq. (RH-6477)
 Judith R. Cohen, Esq. (JC-8614)
 Kenneth H. Frenchman, Esq. (KF-3635)
 DICKSTEIN SHAPIRO LLP
 1177 Avenue of the Americas
 New York, NY 10036-2714
 (212) 277-6500

Attorneys for Defendant Merrill Lynch & Co., Inc.

UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

-----X	:	
IN RE WORLD TRADE CENTER LOWER	:	21 MC 102 (AKH)
MANHATTAN DISASTER SITE LITIGATION	:	
	:	
	:	
-----X	:	
SAMUEL GIURACOCHA,	:	07-CV-05293-AKH
	:	
Plaintiff,	:	
	:	NOTICE OF ADOPTION
- against -	:	OF ANSWER
	:	TO MASTER COMPLAINT
ALAN KASMAN D/B/A KASCO, <i>et al.</i> ,	:	BY MERRILL LYNCH
	:	
Defendants.	:	ELECTRONICALLY FILED
-----X	:	

PLEASE TAKE NOTICE THAT Defendant Merrill Lynch & Co., Inc. ("Merrill Lynch"), as and for its responses to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopts Merrill Lynch's Answer to Master Complaint, dated August 3, 2007, which was filed in the matter of *In re World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102 (AKH).

WHEREFORE, Merrill Lynch demands judgment dismissing the above-captioned action as against it, together with its costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York
September 14, 2007

DICKSTEIN SHAPIRO LLP

By: /s/ Judith R. Cohen

Robert J. Higgins (RH-6477)
Judith R. Cohen (JC-8614)
Kenneth H. Frenchman (KF-3635)
1177 Avenue of the Americas
New York, New York 10036
Phone: (212) 277-6500
Fax: (212) 277-6501

Attorneys for Defendant
MERRILL LYNCH & CO., INC.